

## Article - Estates and Trusts

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§7-303.

After an initial account has been rendered, subsequent accounts, whether filed by the same personal representative or by a successor, shall contain the certificate of the personal representative of:

- (a) The value of any assets remaining in the hands of the personal representative as shown in the last account;
- (b) The value of assets as shown in any inventory made since the last account;
- (c) All receipts of the estate since the date of the last account;
- (d) The date of each purchase, sale, lease, transfer, compromise, settlement, disbursement, or distribution of assets since the last account, a description of each such transaction, and a statement of the amount by which it affects the amounts referred to in subsections (a), (b), and (c) of this section; and
- (e) The value of any assets remaining in the hands of the personal representative.

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